

Florida Department of Revenue  
Tax Information Publication

TIP 01A01-07

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**THE FLORIDA LEGISLATURE RECENTLY  
EXPANDED THE SALES TAX EXEMPTION FOR WATER**

Prior to the 2001 legislative session, the sale of water in bottles, cans, or other containers, to which minerals had been added at a water treatment facility regulated by the Florida Department of Environmental Protection, was exempt from sales tax.

Beginning July 1, 2001, the sale of such water to which minerals have been added, regardless of where they were added, is exempt from sales tax if no carbonation or flavoring has been added.

The sale of water, to which carbonation or flavoring has been added, in bottles, cans, or other containers, remains taxable.

References: Section 212.08(4)(a)1, Florida Statutes  
Chapters 2001-225, Laws of Florida

**FOR MORE INFORMATION**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor). Or call Tax Information Services, Monday through Friday, 8:00 a.m., to 7:00 p.m., ET, at 800-352-3671 (for Florida residents only), or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL. 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.